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**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD****VERNON PARISH
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9-06

THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD

Annual Financial Statements As of and for the Year Ended December 31, 2005

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W. Micheal Elliott, CPA

INDEPENDENT AUDITOR'S REPORT

Thirtieth Judicial Indigent Defender Board
Leesville, Louisiana

I have audited the accompanying general-purpose financial statements of the Thirtieth Judicial Indigent Defender Board, as of and for the year ended December 31, 2005, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Thirtieth Judicial Indigent Defender Board's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Thirtieth Judicial Indigent Defender Board as of and for the year then ended December 31, 2005, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1(A), the Indigent Defender Board has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as of December 31, 2005.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 26, 2006, on my consideration of the Thirtieth Judicial Indigent Defender Board's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

The Management's Discussion and Analysis pages 3 through 7 and the budgetary comparison information (Schedule 1) on page are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Elliott & Assoc. "APAC"

Leesville, Louisiana

June 26, 2006

REQUIRED SUPPLEMENTAL INFORMATION

PART 1

Management's Discussion and Analysis

Our discussion and analysis of the Thirtieth Judicial Indigent Defender Board financial performance provides an overview to the Board's financial activities for the year ended December 31, 2005. Please read in conjunction with The Board's basic financial statements which began on page 9.

Financial Highlights

*The Board's total assets increased by \$43,156 during the year ended December 31, 2005. The increase in net assets is attributable to a 7.08% drop in operating expenses and a \$16.29% increase in non-operating revenues.

*There was also an increase of \$43,217 in unrestricted net assets. Unrestricted net assets are those assets available to meet the day to day operating needs of the Board.

Using This Annual Report

This annual reports consists of Management's Discussion and Analysis, the basic financial statements, and notes to the financial statements. Management's Discussion and Analysis provides a narrative of the Board's financial performance and activities for the year ended December 31, 2005. The basic financial statements provide readers with a broad overview of the Board's finances, in a manner similar to a private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Reporting the Board as a Whole

The Statement of Net Assets and the Statement of Activities

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Board's net assets and changes in them. The Board's net assets, the difference between assets and liabilities, measure the Board's financial position. The increases or decreases in the Board's net assets are an indicator of whether its financial position is improving or deteriorating.

Currently, Board has only governmental activities that provide for personnel, equipment, supplies, and other cost related to the proper administration of the Indigent Defender Board.. Primarily, court cost, fees, grants, and interest finance these activities.

Financial Analysis of the Board as a Whole

Fund Financial Statements

The fund financial statements provide detailed information about the Board, not the court as a whole. These funds are reported using an accounting method called modified accrual accounting, which measure only cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Board's operations and the services it provides. Governmental fund information helps you determine the amount of financial resources available to be spent in the near future to finance the Board's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

A summary of net assets is presented on the next page.

**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD**

December 31, 2005

Management's Discussion and Analysis

Table 1
Net Assets

	<u>2005</u>	<u>2004</u>	<u>%Change</u>
Current Assets	\$ 137,271	\$ 94,065	45.93%
Capital Assets, net of depreciation	<u>-----</u>	<u>---</u>	<u>--%</u>
Total Assets	137,271	94,065	45.93%
Current Liabilities	18	29	(37.93%)
Noncurrent Liabilities	<u>---</u>	<u>---</u>	<u>---</u>
Total Liabilities	<u>18</u>	<u>29</u>	<u>(37.93)%</u>
Invested in capital assets	<u>---</u>	<u>---</u>	<u>---%</u>
Unrestricted net assets	<u>137,253</u>	<u>94,036</u>	<u>45.96%</u>
Total Net Assets	<u>137,253</u>	<u>94,065</u>	<u>45.93%</u>

Invested in capital assets represent the Board's long-term investment in capital assets, net of accumulated depreciation and is not available for current operations.

A summary of changes in net assets is presented below for the years ended December 31, 2005 and 2004:

Table 2
Changes in Net Assets

	Year ended December 31		
	<u>2005</u>	<u>2004</u>	<u>% Change</u>
Operating revenues			
(charges for services, leases and other)	\$ 304,570	\$318,213	(4.29%)
Non-operating revenues			
(government subsidies and interest income)	<u>44,556</u>	<u>38,313</u>	<u>16.29%</u>
Total Revenues	<u>349,126</u>	<u>356,526</u>	<u>(2.08%)</u>
Operating expenses:			
Depreciation	<u>---</u>	<u>---</u>	<u>(7.08%)</u>
Other operating expenses	<u>305,909</u>	<u>329,223</u>	<u>(7.08%)</u>
Total Expenses	<u>305,909</u>	<u>329,223</u>	<u>(7.08%)</u>
Increase (Decrease) in net assets	<u>\$ 43,217</u>	<u>\$ 27,303</u>	<u>58.29%</u>

**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
December 31, 2005**

Management's Discussion and Analysis

Capital Assets

At December 31, 2005 and 2004, the Board had \$0 and \$0 respectively, invested in capital assets, at net value after depreciation. There was \$0 in additions during the year ended December 31, 2005.

Debt

The Board has no debt.

General Fund Budgetary Highlights

The Thirtieth Judicial District Court Indigent Defender Board adopted a budget for its Combined Indigent Defender Board for the year ended December 31, 2005. There were no adjustments made to the budget during the year. The Thirtieth Judicial District Court's Indigent Defender Board budgetary comparison is presented as required supplementary information and shown on page 27.

Economic Factors and Next Year's Budget

The Thirtieth Judicial District Court Board's Indigent Defender Board elected officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Court costs and fees
- 2) Intergovernmental revenues (state and local grants)
- 3) Personal services expenses
- 4) Operating services expenses

The Thirtieth Judicial District Court Indigent Defender Board does not expect any significant changes in next year's results as compared to the current year.

Contacting the Court's Financial Management

This financial report is designed to provide our citizens and taxpayers with a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have questions about this report or need additional information, contact Jeff Skidmore, Court Administrator, at Court at 215 S. 4th St., Leesville, LA 71446

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD**

STATEMENT OF NET ASSETS

December 31, 2005

<u>ASSETS</u>		<u>Governmental Activities</u>
ASSETS		
Cash and cash equivalents (Note 2)		\$ 108,701
Receivables		<u>28,570</u>
Total assets		<u>137,271</u>
LIABILITIES		
Payroll taxes payable		\$ <u>18</u>
Total liabilities		\$ <u>18</u>
NET ASSETS		
Invested in capital assets, net of related debt		\$ —
Unrestricted		<u>137,253</u>
TOTAL NET ASSETS		<u>\$ 137,271</u>

The accompanying notes are an integral part of this statement.

**THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD
VERNON PARISH, LOUISIANA**

Statement of Activities
For the Year ended December 31, 2005

	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Change In Net Assets</u>
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General Government	\$ 305,907	\$ 13,266	\$ 31,003	\$ —	\$ 261,640-
Public Safety	—	—	—	—	—
Total Governmental Activities	<u>\$ 305,907</u>	<u>\$ —</u>	<u>\$ 31,003</u>	<u>\$ —</u>	<u>\$ 261,640</u>

General Revenues:

Interest Income	287
Total General Revenues	<u>304,570</u>
Change in Net Assets	<u>43,217</u>
Net Assets Beginning, January 1, 2005	<u>94,036</u>
Net Assets Ending, December 31, 2005	<u>137,253</u>

FUND FINANCIAL STATEMENTS

**THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD
VERNON PARISH, LOUISIANA**

**Balance Sheet — Governmental Fund
December 31, 2005**

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 108,701
Receivables, net	<u>28,570</u>
Total Assets	<u><u>\$ 137,271</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Payroll taxes payable	<u>\$ 18</u>
Total Liabilities	<u>18</u>
Fund Balance:	
General Fund - unrestricted	<u>137,253</u>
Total Fund Balance	<u>137,253</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 137,271</u></u>

THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD
VERNON PARISH, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet
To the Statement of Net Assets
December 31, 2005.

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Total Fund Balance for Governmental Fund (Statement C)	\$	137,271
--	----	---------

Capital assets used in governmental activities are not financial
resources and therefore, are not reported in the government funds.
Those assets consist of:

Furniture, fixture and equipment, net of \$711 in accumulated depreciation		<u>—</u>
--	--	----------

Total Net Assets of Governmental Activities (Statement A)	\$	<u>137,271</u>
--	----	----------------

The accompanying notes are an integral part of this financial statement.

**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD****Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds**

For the year ended December 31, 2005

OPERATING REVENUES

District court fees	\$ 237,854
City court revenues	<u>66,716</u>

Total Operating Revenues \$ 304,570

OPERATING EXPENSE**Current:**

Accounting fees	1,500
Office supplies	1,029
Online library costs	8,025
Other professional fees	8,501
Miscellaneous	376
Contract labor	269,797
Salaries and related benefits	<u>16,681</u>

Total operating expenses \$ 305,909

Operating income (loss) \$ (1,339)

Non-Operating Revenues (Expenses)

La Indigent Defense fund and miscellaneous	31,003
Indigent and bond premium fees	13,266
Interest income	<u>287</u>

Total non-operating revenues \$ 44,556

Net Increase in net assets \$ 43,217

Fund Balance - Beginning of Year \$ 94,036

Fund Balance - End of Year \$137,253

The accompanying notes are an integral part of this statement.

THIRTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
VERNON PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
To the Statement of Activities
For the year ended December 31, 2005

Total Net Change in Fund Balances at December 31, 2005, per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 43,217
---	-----------

The Change in Net Assets
reported for Governmental Activities
In the Statement of Activities is different because :

ADD: Capital Outlay cost which are considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance,	0
--	---

LESS: Depreciation expense for the year ended December 31, 2005	<u>0</u>
--	----------

Change in Net Assets reported for Governmental Activities	<u>\$ 43,217</u>
--	------------------

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period. in the Statement of Activities is different because:

**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS**

For the year ended December 31, 2005

INTRODUCTION

The Thirtieth Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 15:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the parish of Vernon, Louisiana, and is composed of three attorneys appointed by the thirtieth judicial district judges.

The board members are not compensated for their services as a board member, but do receive the same compensation as other attorneys for providing legal representation to indigent people who have been criminally charged with a crime. There are two Indigent Defender Board employees who handle accounting and administrative matters for the Board on a part-time basis.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local government.

For financial reporting purposes, in conformance with GASB Codification Sections 2100, the Indigent Defender Board is a part of the district court system of the State of Louisiana. However, the board operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the board reports as an independent reporting entity.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

In June, 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include, for the first time a Management Discussion and Analysis (MD & A) section providing an analysis of the Judicial Indigent Defender Board's overall financial position and results of operations and financial statements prepared using full accrual accounting for all Judicial Indigent Defender Board's activities. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements. The Judicial Indigent Defender Board has elected to implement the general

**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

provisions of the Statement in the current year and plans to retroactively report capital assets acquired prior to July 1, 2003.

This report includes funds which are controlled by the Thirtieth Judicial Indigent Defender Board but determined to be a component unit of the Vernon Parish. The Vernon Parish has significant control over the Indigent Defender Board in the area of necessary capital outlays and salary administration. The parish would present this component unit in a discreet presentation format if it were included in their financial statements. The funds are administered by the Board Administrator.

B. Basic Financial Statements

Government-wide financial statements - The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements. The financial transactions of the Judicial Indigent Defender Board are reported in individual funds in the fund financial statements. Each fund is accounted for by a separated set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The funds of the Judicial Indigent Defender Board are described as follows:

General Fund - The general fund is the general operating fund and accounts for all activities of the Judicial Indigent Defender Board except those required to be accounted for in another fund.

THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current assets and liabilities are generally included on the balance sheet. Operating statements present sources and used of available spendable financial resources at the end of the period.

D. Basis of Accounting

Basis of accounting refers to "when" transactions are recorded regardless of measurement focus applied. The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when "measurable and available". Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

E. Budgets

The Board Administrator prepares a propose budget for the fund on a basis consistent with generally accepted accounting principles (GAAP). The board, in banc, approve the budget. Due to the uncertainties of the budgeting, the board is involved in the transfer of funds from one program of function to another or for increased expenditures resulting from revenues exceeding amounts estimated. All budgetary appropriations lapse at the end of the fiscal year.

THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits. The Fund includes amounts in time deposits and investments with original maturities of 90 days or less as cash equivalents. Under state law, the Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

G. Investments

Under state law the fund may invest in United States bonds, treasury note, or certificates. There are classified as investments if their original maturities exceed three months. Under this interpretation, the fund has no investments.

H. Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$1,000, or more are reported at historical costs. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight line basis over the following estimated useful lives:

Computer equipment, including software	5 years
Other office equipment	5 years
Furniture and fixtures	7-10 years

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures of the fund upon acquisition.

**THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Compensated Absences

The Fund has the following policy to vacation and sick leave. Employees of the Fund receive ten days of noncumulative vacation leave each year. Sick leave is granted at the discretion of the Board and is also noncumulative. At December 31, 2005, the Fund does not have accumulated and vested benefits related to vacation and sick leave. The cost of leave privileges is recognized as current-year expenditure when the leave is actually taken.

2. CASH AND CASH EQUIVALENTS

At December 31, 2005, the Thirtieth Judicial District IDB has \$112,240 in deposits (collected bank balances). These deposits are secured by FDIC insurance.

3. CAPITAL ASSETS

A summary of the Thirtieth Judicial District IDB capital assets at December 31, 2005 follows:

Governmental Activities: <u>12/31/04</u> <u>Additions</u> <u>Deductions</u> <u>12/31/05</u>				
Capital assets, being				
depreciated				
Equipment	\$ 711	—	—	\$ 711
Total capital assets,				
being depreciated	<u>\$ 711</u>	<u>—</u>	<u>—</u>	<u>\$ 711</u>
Less accumulated				
depreciation for				
Equipment	\$ (711)	—	—	\$ (711)
Total accumulated				
Depreciation	<u>\$ (711)</u>	<u>—</u>	<u>—</u>	<u>\$ (711)</u>
Total Capital assets				
being depreciated,				
net	<u>\$ —</u>			<u>\$ —</u>

There was zero depreciation expense for the year ended December 31, 2005.

THIRTIETH JUDICIAL DISTRICT COURT
INDIGENT DEFENDER BOARD
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2005

4. CHANGE OF ACCOUNTING

For the year ended December 31, 2005, the Thirtieth Judicial District IDB has implemented GASB Statement No. 34, Basic Financial Statements, GASB No. 34 created new basic financial statements for reporting on the Board's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

SUPPLEMENTARY INFORMATION

THIRTIETH JUDICIAL DISTRICT COURT EXPENSE FUND

Vernon Parish, Louisiana

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2005

SUMMARY OF AUDITOR'S REPORTS**INDEPENDENT AUDITOR'S REPORT:**

I have audited the basic financial statements of the Thirtieth Judicial District IDB Fund, Vernon Parish, Louisiana, as of and for the year ended December 31, 2005, and have issued my report thereon dated June 26, 2006. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the basic financial statements as of December 31, 2005, resulted in the an unqualified opinion.

REPORT ON INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS:

Compliance

Compliance Material to Financial Statements **YES**☐**NO**☒

Internal Control

Material Weaknesses

☐☒

Other Conditions Yes No

☐☒

Federal Awards

Not applicable

Identification of Major Programs

No major programs identified

FINANCIAL STATEMENT FINDINGS:

None.

PRIOR YEAR FINDINGS AND QUESTIONED COSTS:

No matters were reported

THIRTIETH JUDICIAL DISTRICT COURT INDIGENT DEFENDER BOARD
VERNON PARISH, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual
 General Fund (and all major governmental funds)
 For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Budget to Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Positive (Negative)</u>
Operating Revenues:				
District Court	\$ 235,000	\$ 235,000	\$ 237,854	\$ 2,854
City Court	<u>65,000</u>	<u>65,000</u>	<u>66,716</u>	<u>1,716</u>
Total operating revenue	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 304,570</u>	<u>\$ 4,570</u>
Operating Expenditures:				
Accounting	\$ 1,500	\$ 1,500	\$ 1,500	\$ ---
Office supplies	1,500	1,500	1,029	471
Online library	8,000	8,000	8,025	(25)
Other prof fees	9,000	9,000	8,501	499
Miscellaneous	400	400	376	24
Salaries/benefits	80,000	80,000	16,681	63,319
Contract labor	<u>270,000</u>	<u>270,000</u>	<u>269,797</u>	<u>203</u>
Total Expenditures	<u>\$ 370,400</u>	<u>\$ 370,400</u>	<u>\$ 305,909</u>	<u>\$ 64,491</u>
La. Indigent Defense Fund and miscellaneous				
	\$ 30,000	\$ 30,000	\$ 31,003	\$ 1,003
Indigent and bond premium fees	13,000	13,000	13,266	266
Interest income	<u>300</u>	<u>300</u>	<u>287</u>	<u>(13)</u>
Total Non-Operating Revenues	<u>\$ 43,300</u>	<u>\$ 43,300</u>	<u>\$ 44,556</u>	<u>\$ 1,256</u>
Excess of Revenues over Expenditures	\$ 27,100	\$ 27,100	\$ 43,217	16,117
Fund Balance - Beginning of Year	<u>\$ 94,036</u>	<u>\$ 94,036</u>	<u>\$ 94,036</u>	<u>\$ —</u>
Fund Balance - End of Year	<u>\$121,136</u>	<u>\$121,136</u>	<u>\$137,253</u>	<u>\$ 16,117</u>

ELLIOTT & ASSOCIATES, INC.

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Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Basic Financial Statements Performed in Accordance with *Governmental Auditing Standards*

The Thirtieth District Judicial Indigent Defender Board
Leesville, Louisiana

I have audited the basic financial statements of the Thirtieth Judicial District IDB Fund as of and for the year ended December 31, 2005 and have issued my report thereon dated June 10, 2005. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Thirtieth Judicial District IDB Fund's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Thirtieth Judicial District IDB Fund's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration on the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal reporting and its operation that I consider to be material weaknesses.

The report is intended solely for the information and use of the Thirtieth Judicial District Court judges, management of the court's office and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513; this report is distributed by the Legislative Auditor as a public document.

Elliott & ASSC. "ARAC"

Leesville, Louisiana
June 26, 2006

**THIRTIETH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
FOR THE YEAR ENDED December 31, 2005**

There were no per diem paid to any of the three thirtieth Judicial District IDB board members for the year ended December 31, 2005.